

# Index to Volume 7

## Title Index

|                                                                                                                                                                                          |                 |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------|
| Article Digests, <i>Pamela J. Stephens</i> .....                                                                                                                                         | 93, 183,<br>306 |
| Closely Held Corporations: <i>Craig W. Friedrich</i><br>Family Feud Exception to Attribution in Light of<br><i>Davis</i> .....                                                           | 277             |
| Compensation and Fringe Benefits: <i>Marcus D. Grayck</i><br>Noninsured Death Benefits for Employees—An Unin-<br>tended Fringe Benefit of the <i>Goldsmith</i> Case .....                | 163             |
| Revenue Act of 1978 and Self-Insured Medical Reim-<br>bursement Plans .....                                                                                                              | 70              |
| Transporting a Domestic Parent's Qualified Plan to a<br>Foreign Subsidiary .....                                                                                                         | 381             |
| Consolidated Returns: <i>Richard M. Horwood</i><br>Subsidiary Liquidations .....                                                                                                         | 88              |
| Corporate Organizations and Reorganizations: <i>Louis S.<br/>Freeman</i><br>Restructuring as a Public Holding Company; Statutory<br>Overlaps; Effect of Intercompany Distributions ..... | 283             |
| Corporate Payments Under Employee Death Benefit Con-<br>tracts: Does <i>M.S.D.</i> Stand for <i>Make Shift Deductions</i> ?<br><i>Sheldon I. Banoff &amp; Michael O. Hartz</i> .....     | 264             |
| Corporate Tax Planning With Commodity Spreads, <i>Richard<br/>B. Byars &amp; Shelby D. Bennett</i> .....                                                                                 | 376             |
| Dividend Equivalency—Are the Tests Changing? <i>Mary Sue<br/>Gately &amp; James W. Pratt</i> .....                                                                                       | 53              |
| International Aspects of Dividend Relief, <i>Charles E. Mc-<br/>Lure, Jr.</i> , .....                                                                                                    | 137             |
| International Developments: <i>William C. Gifford</i><br>Allocation of Income .....                                                                                                      | 296             |
| Capital Structure of Foreign Subsidiaries .....                                                                                                                                          | 295             |
| Currency Gains and Losses .....                                                                                                                                                          | 399             |
| Exercising Discretion on Inbound Transactions .....                                                                                                                                      | 74, 178         |
| Intercompany Pricing and Section 482 .....                                                                                                                                               | 76, 179         |

|                                                                                                                                                     |     |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| International Equipment Leasing .....                                                                                                               | 295 |
| Investment in U.S. Property Regulations .....                                                                                                       | 395 |
| Safe Haven Interest Rates Proposed Regulations .....                                                                                                | 396 |
| Treaty Developments .....                                                                                                                           | 397 |
| International Developments—Another View: <i>Hugh J. Ault &amp; Philip T. Kaplan</i>                                                                 |     |
| Foreign Executives Working in the U.S.: The Community Property Election .....                                                                       | 86  |
| Nondiscrimination Clauses and State Taxation .....                                                                                                  | 82  |
| Social Security Totalization Agreement With the Federal Republic of Germany .....                                                                   | 85  |
| Treaty Limitations on U.S. Entity Classification Issues .....                                                                                       | 78  |
| [The] Judicially Expanded "F" Reorganization and Its Uncertain Operating Rules, <i>Stephen Solomon</i> .....                                        | 24  |
| Liquidations Involving Shareholder-Creditors—Tax Traps for the Unwary, <i>Jonathan A. Brod</i> .....                                                | 353 |
| Multiple Surtax Exemption Planning for Related Closely Held Corporations, <i>Robert B. Goldberg</i> .....                                           | 3   |
| Proposed Debt-Equity Regs: Potent New Standards for Characterizing Purported Debt, <i>Andrew D. Pike</i> .....                                      | 195 |
| [The] Resurrection of a Dormant Doctrine: Continuity of Business Enterprise, <i>Gilbert D. Bloom</i> .....                                          | 315 |
| [The] Short-Year Rule of Section 1561(b) and Corporate Liquidations: Apportionment of Income Tax Bracket Amounts, <i>Jeffrey M. Johnstone</i> ..... | 41  |
| [The] Taxable Merger, <i>Robert R. Tufts</i> .....                                                                                                  | 342 |
| Tax Accounting: <i>Eugene I. Krieger</i>                                                                                                            |     |
| Book-Tax Conformity Requirement of LIFO Method—The <i>Insilco</i> Decision .....                                                                    | 172 |
| Prepaid Expenses and the One-Year Rule .....                                                                                                        | 298 |
| Real Estate: Capital Gain vs. Ordinary Income .....                                                                                                 | 300 |
| Shareholder Cancellation of Indebtedness .....                                                                                                      | 392 |
| Tax Considerations for U.S. Corporations Using Finance Subsidiaries to Borrow Funds Abroad, <i>A.J. Alex Gelinas</i> .....                          | 230 |
| Treatment of Goodwill: Allocating a Lump-Sum Purchase Price Among Mixed Assets of a Going Business, <i>Patricia K. Ganier</i> .....                 | 111 |

|                                                                                                 |     |
|-------------------------------------------------------------------------------------------------|-----|
| Washington Tax Watch: <i>H. Lawrence Fox &amp; James K. Jackson</i>                             |     |
| Bankruptcy Tax Act .....                                                                        | 305 |
| Hazardous Waste Disposal .....                                                                  | 67  |
| Installment Sales .....                                                                         | 304 |
| Major Tax Legislation—1980 .....                                                                | 181 |
| [The] Operation and Effect of the Possessions Corporation System of Taxation .....              | 65  |
| Pending Legislation in the Ninety-Sixth Congress .....                                          | 303 |
| Proposed Regulations Under Section 4943 .....                                                   | 69  |
| Tax Legislation 1980 .....                                                                      | 402 |
| When Is a Redemption "Not Essentially Equivalent to a Dividend"? <i>Kenneth Blumstein</i> ..... | 99  |

## Author Index

|                                                                                                                                                               |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|
| AULT, HUGH J. & KAPLAN, PHILIP T., <i>International Developments—Another View:</i>                                                                            |     |
| <i>Foreign Executives Working in the U.S.: The Community Property Election</i> .....                                                                          | 86  |
| <i>Nondiscrimination Clauses and State Taxation</i> .....                                                                                                     | 82  |
| <i>Social Security Totalization Agreement With the Federal Republic of Germany</i> .....                                                                      | 85  |
| <i>Treaty Limitations on U.S. Entity Classification</i> .....                                                                                                 | 78  |
| BANOFF, SHELDON I. & HARTZ, MICHAEL O., <i>Corporate Payments Under Employee Death Benefits Contracts: Does M.S.D. Stand for Make Shift Deductions?</i> ..... | 264 |
| BLOOM, GILBERT D., <i>The Resurrection of a Dormant Doctrine: Continuity of Business Enterprise</i> .....                                                     | 315 |
| BLUMSTEIN, KENNETH, <i>When Is a Redemption "Not Essentially Equivalent to a Dividend"?</i> .....                                                             | 99  |
| BROD, JONATHAN A., <i>Liquidations Involving Shareholder-Creditors—Tax Traps for the Unwary</i> .....                                                         | 353 |
| BYARS, RICHARD B. & BENNETT, SHELBY D., <i>Corporate Tax Planning With Commodity Spreads</i> .....                                                            | 376 |
| FOX, J. LAWRENCE & JACKSON, JAMES K., <i>Washington Tax Watch:</i>                                                                                            |     |

|                                                                                                                                              |         |
|----------------------------------------------------------------------------------------------------------------------------------------------|---------|
| <i>Bankruptcy Tax Act</i> .....                                                                                                              | 305     |
| <i>Hazardous Waste Disposal</i> .....                                                                                                        | 67      |
| <i>Installment Sales</i> .....                                                                                                               | 304     |
| <i>Major Tax Legislation—1980</i> .....                                                                                                      | 181     |
| <i>[The] Operation and Effect of the Possessions Corpora-<br/>tion System of Taxation</i> .....                                              | 65      |
| <i>Pending Legislation in the Ninety-Sixth Congress</i> .....                                                                                | 303     |
| <i>Proposed Regulations Under Section 4943</i> .....                                                                                         | 69      |
| <i>Tax Legislation 1980</i> .....                                                                                                            | 402     |
| <b>FREEMAN, LOUIS S., <i>Corporate Organizations and Reorga-<br/>nizations:</i></b>                                                          |         |
| <i>Restructuring as a Public Holding Company; Statutory<br/>    Overlaps; Effect of Intercompany Distributions</i> .....                     | 283     |
| <b>FRIEDRICH, CRAIG W., <i>Closely Held Corporations:</i></b>                                                                                |         |
| <i>Family Feud Exception to Attribution in Light of Davis</i> .....                                                                          | 277     |
| <b>GANIER, PATRICIA K., <i>Treatment of Goodwill:</i></b>                                                                                    |         |
| <i>Allocating a Lump-Sum Purchase Price Among Mixed<br/>    Assets of a Going Business</i> .....                                             | 111     |
| <b>GATELY, MARY SUE &amp; PRATT, JAMES W., <i>Dividend Equiv-<br/>alency—Are the Tests Changing?</i></b> .....                               | 53      |
| <b>GELINAS, A.J. ALEX, <i>Tax Considerations for U.S. Corpo-<br/>rations Using Finance Subsidiaries to Borrow Funds<br/>Abroad</i></b> ..... | 230     |
| <b>GIFFORD, WILLIAM C., <i>International Developments:</i></b>                                                                               |         |
| <i>Allocation of Income</i> .....                                                                                                            | 296     |
| <i>Capital Structure of Foreign Subsidiaries</i> .....                                                                                       | 295     |
| <i>Currency Gains and Losses</i> .....                                                                                                       | 399     |
| <i>Exercising Discretion on Inbound Transactions</i> .....                                                                                   | 74, 178 |
| <i>Intercompany Pricing and Section 482</i> .....                                                                                            | 76, 179 |
| <i>International Equipment Leasing</i> .....                                                                                                 | 295     |
| <i>Investment in U.S. Property Regulations</i> .....                                                                                         | 395     |
| <i>Safe Haven Interest Rates Proposed Regulations</i> .....                                                                                  | 396     |
| <i>Treaty Developments</i> .....                                                                                                             | 397     |
| <b>GOLDBERG, ROBERT B., <i>Multiple Surtax Exemption Plan-<br/>ning for Related Closely Held Corporations</i></b> .....                      | 3       |
| <b>GRAYCK, MARCUS D., <i>Compensation and Fringe Benefits:</i></b>                                                                           |         |
| <i>Revenue Act of 1978 and Self-Insured Medical Reim-<br/>    bursement Plans</i> .....                                                      | 70      |
| <i>Noninsured Death Benefits for Employees—An Unin-<br/>    tended Fringe Benefit of the Goldsmith Case</i> .....                            | 163     |

|                                                                                                                                                    |              |
|----------------------------------------------------------------------------------------------------------------------------------------------------|--------------|
| <i>Transporting a Domestic Parent's Qualified Plan to a Foreign Subsidiary</i> .....                                                               | 381          |
| HORWOOD, RICHARD M., <i>Consolidated Returns: Subsidiary Liquidations</i> .....                                                                    | 88           |
| JOHNSTONE, JEFFREY M., <i>The Short-Year Rule of Section 1561(b) and Corporate Liquidations: Apportionment of Income Tax Bracket Amounts</i> ..... | 41           |
| KRIEGER, EUGENE I., <i>Tax Accounting:</i>                                                                                                         |              |
| <i>Book-Tax Conformity Requirement of LIFO Method</i>                                                                                              |              |
| — <i>The Insilco Decision</i> .....                                                                                                                | 172          |
| <i>Prepaid Expenses and the One-Year Rule</i> .....                                                                                                | 298          |
| <i>Real Estate: Capital Gain vs. Ordinary Income</i> .....                                                                                         | 300          |
| <i>Shareholder Cancellation of Indebtedness</i> .....                                                                                              | 392          |
| McLURE, JR., CHARLES E., <i>International Aspects of Dividend Relief</i> .....                                                                     | 137          |
| PIKE, ANDREW D., <i>Proposed Debt-Equity Regs: Potent New Standards for Characterizing Purported Debt</i> .....                                    | 195          |
| SOLOMON, STEPHEN, <i>The Judicially Expanded "F" Reorganization and Its Uncertain Operating Rules</i> .....                                        | 25           |
| STEPHENS, PAMELA J., <i>Article Digests</i> .....                                                                                                  | 93, 183, 306 |
| TUFTS, ROBERT R., <i>The Taxable Merger</i> .....                                                                                                  | 342          |

## Index to Book Reviews

|                                                                                                              |     |
|--------------------------------------------------------------------------------------------------------------|-----|
| <i>The Indirect Credit, Volume II, Elizabeth Owens and Gerald T. Ball, reviewed by James B. Fuller</i> ..... | 185 |
|--------------------------------------------------------------------------------------------------------------|-----|